

DEPARTMENT OF STATE REVENUE

LETTER OF FINDINGS NUMBER: 00-0161P

**Individual Income Tax
For the Calendar Year 1998**

NOTICE: Under IC 4-22-7-7, this document is required to be published in the Indiana Register and is effective on its date of publication. It shall remain in effect until the date it is superseded or deleted by the publication of a new document in the Indiana Register. The publication of this document will provide the general public with information about the Department's official position concerning a specific issue.

ISSUE(S)

I. **Tax Administration** – Penalty

Authority: IC 6-8.1-10-2.1(d); 45 IAC 15-11-2

Taxpayer protests the penalty assessed.

II. **Tax Administration** – Interest

Authority: IC 6-8.1-10-1

Taxpayer protests the interest assessed.

STATEMENT OF FACTS

Taxpayer, in a letter dated March 15, 2000 protested the penalty and interest assessed. Taxpayer states the payment was late four calendar days due to mitigating circumstances.

Taxpayer was awaiting a Federal refund in order to pay the State tax.

I. **Tax Administration** – Penalty

DISCUSSION

Taxpayer states that it did not receive its Federal refund in a timely manner. This failure caused it to file and pay the Indiana tax late. Taxpayer further states that it should not be penalized.

Taxpayer failed to file and remit tax timely as required and has not provided reasonable cause to allow the Department to waive the penalty.

FINDING

Taxpayer's protest is denied.

II. Tax Administration – Interest

DISCUSSION

Taxpayer protests the interest assessed.

IC6.8-1-10.1 does not allow the waiver of interest.

FINDING

Taxpayer's protest is denied.

CONCLUSION

Taxpayer's protest is denied for Issues I. and II.